

§ 145.23

mail entry made before December 18, 2004, he may obtain administrative review in the following ways:

(a) He may pay the assessed duty, take delivery of the merchandise, and send a copy of the mail entry to the issuing CBP office indicated on the mail entry, together with a statement of the reason it is believed the duty assessed is incorrect. Any invoices, bills of sale, or other evidence should be submitted with the statement. The addressee may show the mail entry number and date on his statement instead of sending a copy of the mail entry, but this may result in delay.

(b) He may postpone acceptance of the shipment, and within the time allowed by the Postal regulations provide the postmaster with a written statement of his objections. The postmaster will forward the mail entry together with the addressee's statement and any invoices, bills of sale, or other evidence submitted by the addressee to the port director who issued the entry, and retain custody of the shipment until advice is received from the port director as to the disposition to be made. If the addressee is located near one of the ports at which CBP officers are authorized to review mail entries (see 39 CFR 10.5), the postmaster may send the mail entry to that port, together with the addressee's statement and evidence, for reconsideration by the port director.

(c) He may pay the assessed duty and take delivery of the merchandise, and file a protest under section 514, Tariff Act of 1930, as amended (19 U.S.C. 1514), in the form and manner prescribed in part 174 of this chapter. For mail entries made before December 18, 2004, a protest must be filed no later than 90 days after payment of the duties by the addressee. All other mail entries must be protested within 180 days after payment of the duties by the addressee.

[T.D. 73-175, 38 FR 13369, May 21, 1973, as amended by T.D. 78-99, 43 FR 13061, Mar. 29, 1978; CBP Dec. 11-02, 76 FR 2575, Jan. 14, 2011]

§ 145.23 Time limits.

A mail entry made before December 18, 2004 may be amended under section 520(c), Tariff Act of 1930, as amended (19 U.S.C. 1520(c)), only if the addressee requests such amendment within the

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time limits prescribed therein (see §§173.4 and 173.5 of this chapter), and the claim is allowable under section 520(c). Requests for adjustment in the amount of duty assessed under mail entries made under §145.22(a) must be made in such time that the request can be acted upon by the port director within 90 days after receipt of the mail article and payment of the duties by the addressee. For a mail entry made before December 18, 2004, protests under §145.22(c) of this chapter must be filed no later than 90 days after payment of the duties by the addressee, but may be acted upon by CBP after expiration of that 90-day period. For a mail entry made on or after December 18, 2004, protests under §145.22(c) of this chapter must be filed no later than 180 days after payment of the duties by the addressee, but may be acted upon by CBP after expiration of that 180-day period.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14454, Apr. 6, 1978; CBP Dec. 11-02, 76 FR 2576, Jan. 14, 2011]

§ 145.24 Amendment of entry.

If the port director is satisfied that the objection is valid and timely, he shall amend the mail entry. If the duty has already been paid, Customs shall issue an appropriate refund of duty.

§ 145.25 Entry correct.

If the port director believes the duty originally assessed was correct, he shall send the addressee a notice in writing that the request for refund of duty has been denied. If the duty has not been paid, the mail entry shall be returned to the postmaster concerned, together with a copy of the notice sent to the addressee. The postmaster will then collect the duty and deliver the shipment, or, if the addressee refuses to pay the duty, will treat the shipment as undeliverable.

§ 145.26 Rates of duty not binding.

Rates of duty assessed on a mail entry, whether assessed on the original entry or as amendments under §145.24, are not binding for future importations. A binding ruling on tariff classification may be obtained in accordance